

Appendix

CITY OF WICHITA 1987 ANNUAL BUDGET

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CITY OF WICHITA 1987 ANNUAL BUDGET

EXPLANATION OF OBJECT CODES

The following table lists often used object-of-expenditures codes, the account title for each code, and provides examples of typical expenditures.

<u>ACCOUNT</u>		<u>TYPICAL EXPENDITURES</u>	
<u>PERSONAL SERVICES</u>		Salaries and wages paid to City employees.	
110	Salaries and Wages		
121	Employee Benefits		
		<u>Civilian</u>	<u>Commiss'd.</u>
		Retirement/Pension	13.40% 27.00%
		Social Security	7.15 0.00
		Group Life Insur.	0.15 0.15
		Group Health Insur.	5.50 5.50
		Workers Comp.	1.25 1.25
		Unemployment Comp.	0.50 0.50
		TOTAL BENEFITS	27.95% 34.40%
<u>CONTRACTUAL SERVICES</u>		General utilities.	
210	Utilities	Electricity service.	
211	Electricity	Natural gas service.	
212	Natural Gas	Water service.	
213	Water	Trash pickup service, landfill charges.	
214	Trash/Dump Fees	Telephone costs, long distance, pagers.	
220	Communications	Out-of-city conferences, seminars, meetings	
230	Transportation	and other City business travel.	
231	Transportation	In-city employee mileage, City Commissioner/	
		department head car allowance.	
240	Advertising	Legal publications.	
250	Insurance	Vehicle liability, building and contents.	
260	Dues and Subscriptions	Books, periodicals, professional	
		memberships.	
270	Professional Services	Consultant fees, independent audit expense,	
		temporary office services.	
291	Office Automation	Office automation charges (IBM 5520 System).	
292	Data Processing	Data processing charges (Sedgwick County	
		mainframe computer).	
293	CMF Rental	Central Maintenance Facility rental.	
294	Motor Pool Rental	Equipment Motor Pool rental, Official Motor	
		Pool rental.	
295	Other Contractual Services	Miscellaneous contractals.	

(Continued on next page)

CITY OF WICHITA 1987 ANNUAL BUDGET

EXPLANATION OF OBJECT CODES (CONT'D)

ACCOUNT	TYPICAL EXPENDITURES
COMMODITIES	
310 Office Supplies	Paper, pencils, pens, photocopy expense, printing expense, postage.
320 Clothing and Linen	Uniforms, cleaning rags, safety equipment.
330 Food, Drugs & Chemicals	Ice for field operations, first aid kits, poison ivy treatment, food.
340 Operating Supplies--Bldgs.	Custodial supplies, sand.
350 Repair Parts--Bldgs. & Imprvmts.	Paint, asphalt, concrete, gravel.
360 Operating Supplies--Equipment	Motor fuel, lubricants.
370 Repair Parts--Equipment	Minor repair parts, vehicle and equipment parts.
380 Operating Supplies--Construction	Survey supplies.
390 Minor Apparatus and Tools	Hand tools.
395 Other Commodities	Slides, film, book jackets.
CAPITAL OUTLAY	
420 Buildings	Fire Department buildings.
430 Repairs Other Than Buildings	Traffic signal devices.
440 Office Equipment	Typewriters, chairs, desks, calculators, filing cabinets, personal computer equipment.
450 Vehicular Equipment	Automobiles, trucks.
460 Operating Equipment	Chain saws, compressors, movers, radios, cameras.
470 Other Capital Outlay	Library books, films.
OTHER	
540 Transfer to Special Funds	Transfers to other funds (e.g., from operating funds to health insurance trust fund).
550 Administrative Charges	Charges for central administrative services (purchasing, accounting, personnel, etc.).
900 Miscellaneous Items	Covtown, Chamber of Commerce, PTI, KNUW/Channel 2, National League of Cities, reserve accounts, other miscellaneous.

CITY OF WICHITA 1987 ANNUAL BUDGET

1987 SALARY RANGE AND RATES

NONCOMMISSIONED PERSONNEL

Effective December 27, 1986

A	B	C	D	E	F	BIWEEKLY	40-HR	ANNUAL	MONTHLY	56-HR
606						371.37	4.642	9,655.62	804.64	3.316
607	606					383.93	4.799	9,982.18	831.85	3.428
608	607	606				397.24	4.966	10,328.24	860.69	3.547
609	608	607	606			411.40	5.143	10,696.40	891.37	3.673
610	609	608	607	606		426.34	5.329	11,084.84	923.74	3.807
611	610	609	608	607	606	442.21	5.528	11,497.46	958.12	3.948
612	611	610	609	608	607	459.03	5.738	11,934.78	994.57	4.099
613	612	611	610	609	608	476.86	5.961	12,398.36	1,033.20	4.258
614	613	612	611	610	609	495.77	6.197	12,890.02	1,074.17	4.427
615	614	613	612	611	610	515.82	6.448	13,411.32	1,117.61	4.606
616	615	614	613	612	611	537.05	6.713	13,963.30	1,163.61	4.795
617	616	615	614	613	612	559.53	6.994	14,547.78	1,212.32	4.996
618	617	616	615	614	613	583.41	7.293	15,168.66	1,264.06	5.209
619	618	617	616	615	614	608.71	7.609	15,826.46	1,318.87	5.435
620	619	618	617	616	615	635.51	7.944	16,523.26	1,376.94	5.674
621	620	619	618	617	616	663.92	8.299	17,261.92	1,438.49	5.928
622	621	620	619	618	617	694.07	8.676	18,045.82	1,503.82	6.197
623	622	621	620	619	618	725.98	9.075	18,875.48	1,572.96	6.482
624	623	622	621	620	619	759.81	9.498	19,755.06	1,646.26	6.784
625	624	623	622	621	620	795.71	9.946	20,688.46	1,724.04	7.105
626	625	624	623	622	621	833.72	10.422	21,676.72	1,806.39	7.444
627	626	625	624	623	622	874.03	10.925	22,724.78	1,893.73	7.804
628	627	626	625	624	623	916.78	11.460	23,836.28	1,986.36	8.186
629	628	627	626	625	624	962.07	12.026	25,013.82	2,084.49	8.590
	629	628	627	626	625	1,010.07	12.626	26,261.82	2,188.49	9.019
		629	628	627	626	1,060.97	13.262	27,585.22	2,298.77	9.473
			629	628	627	1,114.90	13.936	28,987.40	2,415.62	9.954
				629	628	1,172.09	14.651	30,474.34	2,539.53	10.465
					629	1,232.71	15.409	32,050.46	2,670.87	11.006
630						984.30	12.304	25,591.80	2,132.65	8.788
631	630					1,035.16	12.940	26,914.68	2,242.89	9.243
632	631	630				1,089.14	13.614	28,317.64	2,359.80	9.724
	632	631	630			1,146.32	14.329	29,804.32	2,483.69	10.235
		632	631	630		1,206.94	15.087	31,380.44	2,615.04	10.776
			632	631	630	1,271.16	15.890	33,050.16	2,754.18	11.350
				632	631	1,339.28	16.741	34,821.28	2,901.77	11.958
					632	1,411.44	17.643	36,697.44	3,058.12	12.602

GRADE	MINIMUM	MIDPOINT	MAXIMUM
E-12	\$29,240	\$34,247	\$39,254
E-11	\$30,655	\$35,880	\$41,105
E-10	\$31,744	\$37,622	\$43,499
E-9	\$32,288	\$39,472	\$46,656
E-8	\$34,574	\$41,431	\$48,289
E-7	\$36,098	\$43,499	\$50,901
E-6	\$37,730	\$45,785	\$53,840
E-5	\$40,343	\$49,159	\$57,976
E-4	\$43,935	\$53,949	\$63,963
E-3	\$47,527	\$59,173	\$70,820
E-2	\$51,924	\$64,616	\$77,308
E-1	\$62,585	\$77,942	\$93,300

CITY OF WICHITA 1987 ANNUAL BUDGET

1987 SALARY RANGE AND RATES

COMMISSIONED POLICE AND FIRE PERSONNEL

Effective December 27, 1986

A	B	C	D	E	F	BIWEEKLY	40-HR	ANNUAL	MONTHLY	56-HR
706						376.72	4.709	9,794.72	816.23	3.364
707	706					389.57	4.870	10,128.82	844.07	3.478
708	707	706				403.17	5.040	10,482.42	873.54	3.600
709	708	707	706			417.62	5.220	10,858.12	904.84	3.729
710	709	708	707	706		432.52	5.412	11,255.52	937.99	3.865
711	710	709	708	707	706	449.13	5.614	11,677.38	973.12	4.010
712	711	710	709	708	707	466.35	5.829	12,125.10	1,010.43	4.164
713	712	711	710	709	708	484.59	6.057	12,599.34	1,049.95	4.327
714	713	712	711	710	709	503.93	6.299	13,102.18	1,091.85	4.499
715	714	713	712	711	710	524.41	6.555	13,634.66	1,136.22	4.682
716	715	714	713	712	711	546.14	6.827	14,199.64	1,183.30	4.876
717	716	715	714	713	712	569.12	7.114	14,797.12	1,233.09	5.081
718	717	716	715	714	713	593.53	7.419	15,431.78	1,285.98	5.299
719	718	717	716	715	714	619.39	7.742	16,104.14	1,342.01	5.530
720	719	718	717	716	715	646.79	8.085	16,816.54	1,401.39	5.775
721	720	719	718	717	716	675.84	8.448	17,571.84	1,464.32	6.034
	721	720	719	718	717	706.66	8.833	18,373.16	1,531.10	6.309
		721	720	719	718	739.30	9.241	19,221.80	1,601.82	6.601
			721	720	719	773.90	9.674	20,121.40	1,676.78	6.910
				721	720	810.59	10.132	21,075.34	1,756.28	7.238
					721	849.46	10.618	22,085.96	1,840.50	7.584
722						722.65	9.033	18,788.90	1,565.74	6.452
723	722					756.24	9.453	19,682.24	1,638.52	6.752
724	723	722				791.81	9.898	20,587.06	1,715.59	7.070
725	724	723	722			829.53	10.369	21,567.78	1,797.32	7.407
726	725	724	723	722		869.50	10.869	22,607.00	1,883.92	7.763
	726	725	724	723	722	911.88	11.399	23,708.88	1,975.74	8.142
		726	725	724	723	956.80	11.960	24,876.80	2,073.07	8.542
			726	725	724	1,004.44	12.556	26,115.44	2,176.28	8.968
				726	725	1,054.93	13.187	27,428.18	2,285.68	9.419
					726	1,108.41	13.855	28,818.66	2,401.56	9.897
727						890.68	11.134	23,157.68	1,929.81	7.953
728	727					934.37	11.680	24,293.62	2,024.47	8.343
729	728	727				980.67	12.258	25,457.42	2,124.79	8.756
	729	728	727			1,029.80	12.873	26,774.80	2,231.23	9.195
		729	728	727		1,081.81	13.523	28,127.06	2,343.92	9.659
			729	728	727	1,136.98	14.212	29,561.48	2,463.46	10.152
				729	728	1,195.45	14.943	31,081.70	2,590.14	10.674
					729	1,257.40	15.718	32,692.40	2,724.37	11.227
730						1,003.93	12.549	26,102.18	2,175.18	8.964
731	730					1,055.94	13.199	27,454.44	2,287.87	9.428
732	731	730				1,111.10	13.869	28,888.60	2,407.39	9.921
	732	731	730			1,169.58	14.620	30,409.08	2,534.09	10.443
		732	731	730		1,231.53	15.394	32,019.78	2,668.32	10.996
			732	731	730	1,297.22	16.215	33,727.72	2,810.64	11.582
				732	731	1,366.88	17.086	35,538.88	2,961.57	12.204
					732	1,440.70	18.009	37,458.20	3,121.52	12.863

GRADE	MINIMUM	MIDPOINT	MAXIMUM
E-12	\$29,240	\$34,247	\$39,254
E-11	\$30,655	\$35,880	\$41,105
E-10	\$31,744	\$37,622	\$43,499
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CITY OF WICHITA
OFFICE OF CITY MANAGER

TO: Department Directors

D/H Letter #7
April 9, 1986

FROM: City Manager's Office 

SUBJECT: 1987 Budget Preparation--Message to Departments

Planning for next year's budget should now be underway. You have received the budget forms to guide your budget formulation. These should be used, together with your latest monthly financial reports, in reviewing your 1986 budget revisions and preparing next year's (1987) financial work plan. Budget information should be of sufficient detail to justify and explain departmental requests with supporting information provided, wherever necessary.

Since this will be my first budget in Wichita, I want to express to you the importance placed on budget planning and formulation. As a detail plan of municipal operations, expressed in terms of estimated resources and expenditures, your budget request provides you with the opportunity to justify current programs, propose new or expanded programs, and recommend changes in organization as well as methods of operation. Each department head must determine the activities and level of services his/her department should provide to the citizens of Wichita. Work load statistics will be used to substantiate your budget requests. It is also essential that in the preparation of your budget requests that you recognize revenue limitations and, wherever possible, suggest new sources of revenue.

Employee Involvement: In preparing your individual budgets, you are urged to expend the time needed to actively plan your next year's work program to ensure maximum economy in the use of labor and materials. You should also encourage your staff and employees to become involved by allowing full participation in the budget process. Total participation is encouraged at all levels to ensure the most comprehensive input of ideas possible in the budget formulation. This experience can help each employee to better understand the financial workings of the City and how they relate to individual employees and departments. Perhaps, a better appreciation of the budget process can help personnel to further understand why some equipment cannot be purchased, additional personnel hired, wages escalated, services changed, deleted or expanded, etc.

In addition, input from your supervisory staff and other employees, including administrative and clerical, may give you, as a department head, new insight into operations and more ideas and suggestions for increasing efficiency in all levels of accomplishment. This is especially important as we attempt to introduce and focus on better and more innovative approaches in our delivery of public services to reduce service costs, avoid future cost increases, and find better and more efficient ways of doing City business.

CITY GOALS AND OBJECTIVES

During the preparation of your budget, you are encouraged to consider the goals and objectives of your department and how these meet the expectations of the City Commission and the overall goals/objectives of the community. Hopefully, these objectives will be a motivating influence in helping you develop a creative and well-balanced work program for the City during the remainder of this year and in 1987.

In prior years, there has been criticism that some departmental budgets indicated the lack of foresight in looking ahead relative to what the future should be in terms of public service delivery, priorities and available science and technology. Such oversights (or lack of planning) may have been attributed to time schedules or failure to adequately assess the importance of fiscal management and work objectives. This year, let us all devote more time and careful analysis to our budget planning and programming.

What is your department's mission, goals/objectives? In planning your budget for the next fiscal year (and beyond), a careful study and evaluation should be made of your department's activities/operations to ensure coordination, efficiency and economy, and most of all, maximum utilization of existing human resources. The next few weeks should be devoted to an extensive reappraisal of all City activities including: personnel, organizational structure, procedures and effectiveness, service delivery, costs, resources and the other necessary considerations pertinent to your departmental operation and responsibilities. What functions or personnel, if any, could be eliminated? New services needed/expanded? Why? What are the costs/benefits of activities performed? Can any of the services you perform be consolidated with others, eliminated, increased? Can one department do a better job than another? What is the cost of regulations, ordinances and rules? What is the best City service---and the worst? These and many more questions should be raised and discussed during this budget period. (You might wish to refer to "Measuring the Effectiveness of Basic Municipal Services", Urban Institute, ICMA)

Each department head should "cost out" existing programs being provided and determine their effectiveness and cost/benefits. Management-by-objectives (MBO) should be implemented within every department to evaluate the various services provided and accomplishments to be carried out under the budget. Supervisors should be held accountable for implementing budgeted programs in terms of responsiveness, efficiency and effectiveness. Have all programs authorized in prior and current budgets been implemented successfully? If not, why not?

The involvement of employees in identifying ways and means to achieve departmental and City goals/objectives is encouraged. Each department head must expand training to achieve better productivity of personnel, better communications, coordination and recognition of improved productivity, where instituted management improvements must also be achieved wherever possible to improve efficiency of delivering City services. New and innovative approaches must be found to carry out basic City services at lower cost to the taxpayer. Department Heads must introduce within their departmental operations a "common sense" approach to the delivery of services and rethink conventional and traditional methods/programs.

BUDGET REDUCTIONS-NEW CHALLENGES

With the advent of Gramm-Rudman, we have a unique opportunity and challenge to effectuate needed changes in local government. We have a challenge to effectively and efficiently manage the delivery of public services and an opportunity to become creative and innovative as we work to streamline operations and change traditional and old, nonproductive management practices. Now, perhaps more than ever before, we in public management must exercise the leadership and foresight as we attempt to provide more with less and restore "excellence" in our governmental operations. As managers, you must accept the challenge and seize the opportunity to guide your department in a transition from what once seemed to be only a "temporary" cutback to what looks to be a more permanent movement for a fixed or more finite resource base for public programs and services. Realistically, Wichita like all other communities, must learn to manage more effectively with fewer tax resources.

Departments should consider what services, if any, should be cut or eliminated should the need arise to do so. What would be the impact to the community (in terms of what service is lost and its importance to the standard-of-living)? What services/programs should be expanded (or added) if funds were available (in terms of need and community benefits)? What would be the impact on the City in terms of personnel, equipment, etc.? What services/programs would you eliminate if your budget were reduced by 5 percent? What services/programs would you expand (or add) if your budget could be increased by 5-10 percent.

RIISING COSTS AND TIME FOR EVALUATION:

Budgets should be formulated in view of community needs, ever-increasing costs and present economics of our City and State. Toward the goal of reducing or stabilizing taxes and improving programs, we must attempt to achieve more productivity with the present work force and equipment, and scrutinize all levels of expenditures to ensure the elimination of needless and nonproductive expenses.

Departments must evaluate their scheduling, coordination, use of equipment and other important factors involved in their operations. There are numerous traditional and conventional methods of carrying out public services that are long overdue for examination as to their cost-effectiveness, efficiency, and need. Many methods and procedures being carried out by departments may now prove to be obsolete or even counterproductive when evaluated indepth. Because of rising costs, increasing demands and declining revenues, departments must analyze very carefully the way we are doing things and the costs involved. Only through careful, intensive, objective study, testing and evaluation, can ingenuity and creativity be injected in today's traditional public service delivery systems. Creative management techniques must be developed and skillfully applied as we strive to maintain responsive and effective City services.

INFLUENCING FACTORS

Administrative and financial constraints always exists. We must be aware of State-mandated costs and restrictions in formulating our budgets. These outside influences will have an especially critical impact next year. Be cognizant of the Kansas economic conditions, especially in the ability of the City to finance programs with a limited tax base and a sluggish revenue structure. Project revenues as accurately as you can by reviewing trends and evaluating potentials; and be aware of the public's attitude relative to service expectations and willingness to pay. Proposed program reductions, if any, must come from less critical service areas; and essential services must be maintained and improved at adequate levels.

As you begin your budget and evaluation of programs and planning for the future, there are numerous expense areas that must be weighed and considered. Some of these are basic and often taken for granted; they should be reevaluated in seeking ways to reduce costs. A few include:

Vehicle Fleet: Careful consideration must be given to the replacement schedule of equipment. The City's fleet must be reduced to lower costs of maintenance and save on fuel requirements. The "nice-to-haves" can no longer be afforded and must yield to what the City can afford to maintain for consistent and essential services.

New equipment purchases must consider economy-size vehicles to reduce cost of fuel and lower maintenance requirements. The goal for next year's budget is to decrease the fleet by 10 percent and in replacement of high-maintenance and fuel using vehicles. Have departments looked seriously at nonconventional, transportation-type vehicles?

Energy Conservation: With a growing cost of power and fuel, it is imperative that the City take steps to conserve and preserve energy resources. Departments should assume this responsibility and initiate steps to conserve and reduce usage. A number of suggestions will be made by the City's Energy Management Team for your review and consideration.

The cost of energy has become one of the most critical operational costs departments will have to consider. A definite need exists to curtail fuel and utility usage in all operations. Rapidly increasing costs of energy have created a severe budgetary constraint on every department and this factor must be recognized and ways found to cut fuels/energy requirements by at least 10 percent. Economies must be found and major conservation efforts implemented in all departments. Consistent economies in this expense will provide needed resources to meet other critical needs.

Reorganization in Administrative Improvements: As the City's role changes, there will be a need to create a more flexible organization to provide better delivery of services and utilization of resources. Each department should review its role and consider if services should be modified or consolidated to meet current needs. The most obvious trends are in more generalization (less specialization) in areas of inspection, housing, maintenance, office services, public works, buildings and grounds, and various other departmental activities.

As service demands and costs increase, a lack of additional revenue mandates we stabilize or reduce staffing levels. It is incumbent upon departments to improve their human resources by training to improve job skills, techniques, knowledge and attitudes. An effort must be made to streamline operations and allow employees to render better and more efficient services. Organizational changes may be the best way to achieve these objectives. Can other departments perform some of your services better and more effectively? Is there a need for your department's involvement in a particular service/program? Should your services be consolidated to provide better responsiveness to citizen needs? Are you hampered by obsolete laws, regulations and policies?

Legislation: The State Legislature has and will continue to enact laws which affect the City. In some cases, these will have a significant budgetary impact. Please review the existing laws and become familiar with any new legislation together with their impacts---both in budgetary considerations and in operational planning and programming. What legislative changes do you need to allow better service delivery and more economical operations to the taxpayers? Are there laws which increase your costs of operations and are no longer required to meet today's needs? Have you acted to change these?

Other Considerations: As you prepare your budgets, give careful consideration to personnel allocations and assignments, types of jobs, and projects to be planned and carried out, grants-in-aid availability, housekeeping and amenity programming, and such other concerns important to good administration and public service delivery. In addition to these, all departments are asked to reduce or find more efficient ways to decrease operational costs, including but not limited to:

- (1) Cutting paper work, copying/printing costs and carrying out an effective forms control program, together with an efficient records management, filing and microfilm program.
- (2) Expansion of shared purchasing of supplies, materials, and equipment among departments and with other units of government to achieve lower costs with larger volume of purchases.
- (3) Implementation of user-pay fees by evaluating all licenses, permits and service charges to ensure revenues offset cost of services. Efforts should be made to make more services cost-covering, especially when specific program beneficiaries can be identified. Have departments reviewed ordinances to ensure compliance with fees/licensing structure? What other programs/services do you provide that should be user-financed?

- (4) Reduction of travel costs and taking advantage of economy-type fares by advance planning. Departments should restrict themselves to no more than one professional conference, eliminating multi-attendance at outside meetings and finding ways to import in-service training to meet more employee needs.
- (5) Restriction on memberships and subscriptions to only those where the City benefits directly and where professional publications serve more than one department (and are being used by more than one department). While some memberships are required to ensure professional growth and maintenance of state-of-the-art skills/knowledge, many are not and should be (voluntarily) eliminated.
- (6) Evaluation of equipment repair contracts to determine cost benefits. Are departments taking advantage of warranties? Do departments have regular inspection of equipment to ensure proper care is given to equipment to reduce costly repairs? Can a joint maintenance contract with other agencies provide needed services at a lower cost? Investigation of "total cost" bidding on all heavy and specialized equipment? Is there a need for the City to purchase heavy equipment that is not used on a continuing basis? Are there better ways, such as leasing, borrowing from other units of government, etc., to meet City needs?
- (7) Investigation of ways to cut mail/postage costs, telephone usage and long distance phone calls and directory assistance charges. Do departments call vendors collect? Do you mail inquiries rather than calling long distance? Do you have internal controls to toll costs, private calls, etc.? How do departments control such costs and how can they be reduced? Is certified mail being abused?
- (8) Reduction of overtime (and compensatory time) costs by better scheduling will be required. Perhaps overlapping shift schedules can be utilized to reduce costly personnel overtime expenses? Will use of part-time personnel make it easier to continue essential services more efficiently at less cost? Have flex-time schedules been evaluated?
- (9) Consideration of part-time or seasonal personnel should be used to meet job requirements. Often, two part-time persons could perform work more effectively and relieve cost of permanent-type employment/positions. Can citizens (ordered by the Court) perform community services work and provide assistance to selected City departments? Can prisoners be used to perform work for departments? Have you requested such assistance?
- (10) Consideration of possible contracting for services in lieu of regular full-time City services. Can the City better utilize private services to carry out some jobs such as custodial, street sweeping, training, animal control, inspections, recreational, maintenance-type functions, etc.? Have department heads bid on services to compare (competitive) what costs are available from private sector?

- (11) Investigation of consolidating (some) services and joining with the county or schools to conduct office equipment repairs, photography, radio and equipment maintenance, printing, microfilming, fire extinguisher maintenance, laboratory services, and such other services?
- (12) Planning and programming capital improvements to meet needs in a timely fashion to avoid costly mistakes and assume coordination of the many and diverse projects being implemented.
- (13) Investigate leases, rentals, and contracts to ascertain the need to continue such payouts. Ensure that rental fees of public facilities meet and cover maintenance and operating costs.
- (14) Use of contract employees to perform specialized programs (i.e., recreational, etc.). Use of volunteers to provide a greater level of public services at no expense to the taxpayer. Volunteers can normally be used to perform nonessential and nonprofessional services to the public.

These are but a few of the areas that should be explored in reducing the ever-increasing operational costs to the City. There are many more areas which the Budget Review Cabinet will want to explore and assess with each department.

PERSONNEL

Because of limited resources, proposed new personnel allocations may not be possible unless proven to be an urgent need and benefit to the City. With the implementation of new technology, consolidations, etc., it is anticipated that some personnel positions can be deleted, especially in the midmanagement area. Your assistance will be required by checking job assignments, personnel workloads, duplicated efforts, nonproductive tasks and labor. Where staff levels may be reduced, every effort will be made to accomplish such staff reductions through attritions rather than layoffs.

Carefully evaluate your staff and determine actual needs for positions and whether or not current staffing provides the expertise and technical capabilities required for today's (and the future) needs. Will essential service be affected if a position(s) is discontinued? Can another department perform the service without additional personnel? Can some full-time positions be converted to part-time? Integrate and reorganize functions? If so, what will be the impact? Could overtime be used (more economically) to eliminate a full-time or part-time position? Could the department be reorganized to best meet objectives without additional personnel?

Since personnel costs represent the majority of the City budget expense, we must look to those areas in which the City can more directly influence the cost of providing local services. The quality of performance of service to citizens is determined, in large part, by the quality of municipal personnel. It is essential that your department aggressively and continually strive to improve the effectiveness, efficiency, responsiveness and productivity of its personnel.

Employee training, is essential to skill development and performance. Has your department implemented an ongoing training program? What resources will be required? Outmoded job claims and restrictive work rules often hamper the City in providing efficient and economical public services. Departments must ensure that these problems are met head on by effective management in contract administration. Have you submitted your recommendations on what changes and contract revisions are needed?

LONG-RANGE PLANNING:

Each department should give thought while preparing its budget to the capital improvement needs of the City. Consideration should be given to the best utilization of resources, be it the general operating budget, federal or state shared funds, community development funds, etc., in your programming. These programs must be coordinated among departments (and scheduled accordingly) as the operating budget is formulated.

It is anticipated that the Capital Improvements Program will be formulated and scheduled for consideration at an earlier time frame than in prior years. Therefore, the Capital Improvements Program will be developed during (or shortly after) the City's operational budget is submitted to the City Commission. To effectively plan capital improvements, it is important that all affected departments be involved. For example, if a street is scheduled for paving, the underground utility work should also be scheduled. If a park needs "fill dirt", then it should be coordinated with the public works programming and beautification scheduling, to save funds and complete the project at a lesser cost to the community. A lack of coordination from time-to-time, has cost the City a considerable amount of money (as well as citizen inconvenience), and every effort must be made to better coordinate and plan intradepartmental work projects affecting many departmental activities. Proposals for the City's six-year Capital Improvement Program, should be considered as you plan the 1987 operating budget.

BUDGET CONSIDERATIONS

This year, attempts will be made to reduce expenditures in various departmental areas--- primarily in personnel, equipment, and in basic operational costs. Hopefully, your budget will be prepared and deal with the current economic climate and reflect serious considerations of all of your proposed and revised budget estimates.

Your consideration to additional revenue sources (other than taxes) is expected and may be required in areas or activities to finance City operations. As we all should know, additional revenues is not the sole solution to governmental problems; efficiency and economy must always be the chief goal of our administration. However, if your department has need to increase or expand services, or is facing unexpected major expense, you should be prepared to suggest how and where funds to finance such expenditures can be achieved. Your ideas may be a reduction in some expense (or service) in another department in addition to your own. Such an evaluation of the total City operation will be welcome. Some departments may have need to purchase large and expensive items in the forthcoming year. If so, those departments should also help find a way to finance such items.

REALISTIC COST ESTIMATES

Most accurate estimates of items budgeted must be obtained from outside sources. In previous year's budget preparations, department cost estimates showed a lack of basic research, especially as it concerned equipment replacements, maintenance costs, materials/supplies, etc. Consequently, some budget estimates were unrealistic, causing program adjustments and budget revisions. Departments will be expected to provide accurate cost estimates as background material and, whenever possible, departments should attempt to receive quotations on specific budget requests. Lack of supporting data may be cause for budget item rejections.

CONCLUSION

This year, perhaps more than ever before, will require a greater effort on everyone's part to meet the growing demands of the community while still living within its ability to pay. Public service demands are increasing in all areas, while resources have either been restricted or reduced by actions of other governmental agencies. Each department should look very carefully at all services it is currently providing, particularly as related to their cost effectiveness.

Keep in mind that budgeting is not simply a "clerical" process, but is primarily a total and thorough effort in fiscal planning. The budget is more than a statement of estimated expenditures; the budget represents dollar values placed upon a sound work program or plan for municipal services. A work program for your department should show progress as well as increased efficiencies. The effectiveness of how our activities for the next fiscal year will be governed, will depend to a large extent, by how well we do our planning now.

Remember, budgets should provide insight into the long-term implications of current spending proposals. Vital questions affecting the future financial well-being of the City should be brought to light, such as: what requirements will federal or state funds place on the City? Is the rate of equipment replacement sufficient to avoid future equipment costs, etc.? Good budgets should address issues related to service levels, departmental performance, expected costs, the nature and anticipated amounts for all types of revenues, and the anticipated long-term impact of current budget decisions.

In recent budget discussions, we have issued the challenge to all departments in meeting community needs. This year's budget preparation will require every department's cooperation and assistance in developing a budget in keeping with the needs of the City in line with available resources. It is my hope that the Budget Review Cabinet will be critical in its review of your budgets to ensure that emphasis is properly placed on priority projects and that long-range goals are fostered throughout the City's work program. Each department is urged to cooperate with this Cabinet in working individually and collectively toward an effective, dynamic and innovative budget. Hopefully, this budget will reflect new technology and innovation to improve public service delivery.

All departments should assume the responsibility of evaluating current revenue/resources as well as updating user costs. Each department should likewise practice "grantsmanship" and offer suggestions on how to obtain monies from state and federal programs, private foundations, etc. To submit an expenditure budget is only half of the responsibility of each Department Head. We need to research what grants-in-aid are available. Talk with other professionals (in other cities/states) to determine how they get the job done, where funds may be available, etc. Current year's work programs indicated that in the past, too little attention has been given to this most critical aspect of municipal budgeting. Each department head is challenged with taking a lead and implementing entrepreneurial aspects in formulating your budgets.

The budget-making process is, perhaps, the most important task you will have to perform for the City in any given year and, therefore, it should receive the most careful consideration, thought and planning by you and members of your department. In the final analysis, when the budget is formulated and submitted to the City Commission, it should represent individually and collectively one of the best budgets the City staff can submit as an "action and financial work program for 1987)."

REMEMBER, PLANNING DOES NOT PROMISE PERFECTION, PLANNING GUARANTEES PROGRESS!

CITY OF WICHITA 1987 ANNUAL BUDGET

BETTERMENTS REQUESTED

The following is a listing of service improvements (or betterments) requested but not included within the City Manager's proposed budget for 1987. Employee benefits have been included within the total cost for each betterment.

GENERAL GOVERNMENT

City Clerk

Account Clerk I

\$ 18,142

This position would assist the Special Assessment Section with lot-split processing and replats, and maintaining updated special assessment records for certification and collection.

Personnel

Additional Training

\$ 22,500

This training will allow the division to meet its objective of providing contracted training identified through the Needs Analysis.

Automated Personnel System

\$ 10,370

This betterment of one computer system will allow for on-line data entry and for a personal computer to be used exclusively for payroll change processing.

TOTAL GENERAL GOVERNMENT

\$ 51,012

FINANCE DEPARTMENT

Purchasing

Buyer

\$ 27,684

The addition of one buyer would provide support for buying, coordinate agreements and contracts, handle material and equipment surplus, and apply computer technology to purchasing.

Secretary

\$ 19,597

This betterment provides adequate personnel to handle the increased workload which is the result of additional insurance, telephone support and procurement of high technological items.

Risk Management Personal Computer

\$ 6,000

This betterment will allow tracking of property losses to insure that expenditures do not surpass appropriate deductibles. It will allow establishment of a system to access and sort pertinent information on insurance coverages to prevent duplications or gaps in coverage. The computer will also allow for prepackaged and in-house developed risk management programs.

Risk Manager

\$ 44,335

A Risk Manager is requested due to the rapidly changing conditions in the insurance market. This position will reevaluate and consolidate the City's posture on the use of commercial insurance, and investigate the possibility of self-insurance on certain operations or assets. The Risk Manager would handle or coordinate both claims filed against the City and claims filed by the City to recover damages

C I T Y O F W I C H I T A 1 9 8 7 A N N U A L B U D G E T

to City assets. The estimated costs are (1) \$42,710 for salary and benefits, (2) \$425 for telephone installation and service, and (3) \$1,200 for office equipment.

TOTAL FINANCE DEPARTMENT \$ 97,616

LAW DEPARTMENT

Office Automation/Word Processing \$ 35,000

This is a 16-terminal office-management system for word processing, scheduling, and docket and record control. It would replace the present system, for which the maintenance agreement stops after June 1988.

TOTAL LAW DEPARTMENT \$ 35,000

FIRE DEPARTMENT

Personnel to Staff the Heavy Rescue and Tanker \$186,150

Provides seven additional Firefighter positions, which would ensure both vehicles are staffed 24 hours a day.

Typist Clerk \$ 16,398

Provides one position to assist with clerical duties in the Administrative Division.

Fire Lane Control Checker \$ 19,795

Provides a civilian employee to monitor and enforce fire access ordinances.

Fire Department Mechanic \$ 37,002

Provides an additional mechanic position for firefighting equipment/apparatus maintenance and refurbishment.

School Coordinator for the "Learn Not To Burn" Program \$ 30,497

Provides one position to coordinate fire safety programs in the elementary schools.

Hazardous Occupancy Inspector \$ 30,497

Provides one position to locate and identify hazardous materials, and to ensure proper handling and storage of same.

Personnel for Fire Station #17 \$182,187

Provides for 3 Captains, 3 Lieutenants, and 11 Firefighters to staff Fire Station #17 (Kellogg and Maize Road), the construction of which is scheduled for 1987 in the Capital Improvement Program.

Fire Chaplain \$ 35,486

Provides one position to give moral support to Firefighters and fire victims, and build rapport with organizations such as Red Cross and the Salvation Army.

TOTAL FIRE DEPARTMENT \$538,012

C I T Y O F W I C H I T A 1 9 8 7 A N N U A L B U D G E T

POLICE DEPARTMENT

<u>Operations Flex Unit</u>	<u>\$157,232</u>
This request would add a Flex Unit of dedicated personnel to conduct investigations of specific crimes. The unit would have 1 Lieutenant, 4 Police Officers, and two unmarked vehicles with radios.	
<u>Laboratory Lieutenant</u>	<u>\$ 38,572</u>
This request is to add a Lieutenant for the laboratory to respond to the increasing duties in the crime laboratory concerning administration, field operation, training, etc.	
<u>TOTAL POLICE DEPARTMENT</u>	<u>\$195,804</u>

EMERGENCY COMMUNICATIONS DEPARTMENT

<u>Emergency Service Dispatchers</u>	<u>\$117,475</u>
This betterment would provide for 5 additional Emergency Service Dispatchers. These new dispatchers would provide instructions for citizens to follow on emergency medical incidents prior to the arrival of responding units, assist with the Incident Command System, and assist with dispatching of convalescent ambulance transportation. (The City Commission approved three additional dispatchers in the final adopted budget.)	
<u>Computer Aided Dispatch (CAD) System</u>	<u>\$336,132</u>
This request is for a CAD system consisting of \$89,900 in one-time costs and \$246,232 for the first year of the ongoing costs. Included within this ongoing cost is \$30,000 for the salary of a CAD Coordinator. The CAD system is recommended for funding in the 1987 Capital Improvement Program (CIP).	
<u>TOTAL DEPARTMENT OF EMERGENCY COMMUNICATIONS</u>	<u>\$453,607</u>
<u>CITY'S SHARE (73%)</u>	<u>\$331,133</u>

OPERATIONS AND MAINTENANCE DEPARTMENT

<u>Traffic Engineering</u>	
<u>Expanded Traffic Sign Maintenance</u>	<u>\$ 50,200</u>
Purchase two one-ton stake trucks and additional equipment necessary to provide two additional traffic sign trucks. This would enable four one-person "crews" rather than the current two two-person crews.	
<u>Personal Computer for Signals and Signs Inventory</u>	<u>\$ 5,885</u>
Purchase an IBM PC-XT System, including software, for maintaining inventories of installed traffic signals and signs. Such an inventory would enable developing a systematic sign replacement program, and a program to replace deteriorating signal equipment.	

CITY OF WICHITA 1987 ANNUAL BUDGET

Street Light Maintenance

Personal Services Street Light Maintenance \$ 25,590

Currently, all personal services for maintenance of City-owned street lights are charged to the Traffic Engineering (Gas Tax) budget. The request would provide funds within the General Fund for this purpose, but would not add any positions.

Street Maintenance

Automated Pavement Management System \$125,000

The request is for hiring a consulting firm to design and implement an automated Pavement Management System (PMS). The existing management and planning process for street maintenance is completely manual, and necessarily highly reactive. A PMS would provide a systematic and proactive means of (1) maintaining an accurate inventory of the street system, (2) rating the condition of each street, (3) facilitating development of a preventive maintenance program, and (4) would serve as a budget tool to assist in developing the CIP and coordinate CIP construction with the maintenance program.

Automate Street Maintenance Administration \$ 7,750

Purchase two personal computer systems for data management and word processing, to be used by the Division Secretary and the Administrative Aide in the Street Maintenance Section.

Three Hand-Held Radios \$ 1,800

When assigned vehicles are being repaired, crews are provided with loaner vehicles without two-way radios. This lack of communication between maintenance crews and supervisors impairs response to problems and emergencies.

Major Preventative Maintenance \$600,000

The Department requested a total of \$700,000 for contracted major street maintenance. The current funding level of \$100,000 is included in the proposed budget. The Department considers a total \$700,000 program to be a minimal program necessary to prevent dramatic deterioration of the street system. This program would expand current-level crack sealing, slurry sealing, chat sealing and surface recycling.

Expanded Street Sweeping \$509,279

This would add four street sweepers, seven operators, and associated support costs. It would enable increasing the residential sweeping program from 1.5 times per year to 5.0 times.

Street Cleaning Office Automation \$ 6,250

Add one personal computer system for word processing and data management. The system would be used to process information recorded on daily work tickets and generate work statistics used to manage all division activities. Word processing would be used for notification and authorization letters, and administrative reports.

Snow and Ice Removal

Snow Plows \$ 18,000

Add four snow plows to cope with snow on arterials in recently annexed areas.

Chemical Spreaders \$ 56,000

Add seven chemical spreaders to cope with ice on arterials in recently annexed areas, and to improve the program in other areas of the City.

CITY OF WICHITA 1987 ANNUAL BUDGET

Weed Mowing

Weed Mowing Personal Computer \$ 6,250

Add a personal computer system at the CMF, tied to the Sedgwick County mainframe over telephone lines. This system would enable checking property records necessary for the private lot weed mowing (nuisance abatement) program. The system would be used to managing all weed mowing program data, generating notices sent to property owners, printing mowing instructions to mower operators, and other documents.

Construction and Survey

PC System at City Hall Office \$ 4,285

Transfer the project tracking system currently resident on the Wang OIS system located in MAPD/Design to an IBM PC system (and a network of other compatible systems).

Engineering Materials Lab PC System \$ 3,260

Add a PC system at the CMF Materials Lab for calculation of asphalt and concrete designs, calculation of gradation proportions to meet or vary existing specifications, and record keeping.

Construction Field Office PC System \$ 2,485

Add a PC system, to be tied to the project tracking system at City Hall, to enable updating project data directly from the field office.

City-County Flood Control Maintenance

Ponding Area Study \$ 50,000

This study would analyze changes in drainage areas near the Big Ditch since it was designed more than 30 years ago. Areas outside the Ditch are designated ponding areas, areas subject to temporary flooding when handling local runoff. Developments within the ponding areas drainage basins and the actual ponding areas themselves need to be analyzed to determine what controls should be placed upon future development.

Survey Crew \$ 40,432

Add two positions to form one survey crew to perform as-built surveys of changes to the Project, right-of-way surveys, set/repair/paint staff gauges on bridges, stake grades for maintenance work, develop flood profiles for the Corps of Engineers, and other functions.

Equipment Operator (Heavy) \$ 20,728

Restore the position cut from the 1985 budget. Since 1984 drainage areas (right-of-way) have expanded. Adding the position would enable putting maintenance of these areas on a planned, rather than reactive basis. Work would include construction/reconstruction of drainage channels, channel cleaning, repair of erosion damage, and removal of trees and brush from channels.

Flood Control Personal Computer System \$ 5,000

Add a personal computer system to process daily work ticket data and for word processing.

TOTAL OPERATIONS AND MAINTENANCE DEPARTMENT \$1,538,194

CITY'S SHARE (50% Flood Control, 100% All Others) \$1,480,114

CITY OF WICHITA 1987 ANNUAL BUDGET

METROPOLITAN AREA PLANNING DEPARTMENT

MAPD/Design Division

Office Furniture and Equipment

\$ 1,450

Add two file cabinets for storing plat and project files (\$500), a table for use by the public in the reception area (\$350), and an electronic printing calculator for engineering calculations (\$600). These items were requested in current level, but removed to a betterment, as they were not replacement items.

Upgrade the Project Tracking System

\$ 9,780

The current volume of project data exceeds the capacity of the system originally purchased for tracking construction projects. The request would replace the existing Wand OIS system with a Wang VS-5 minicomputer, purchased on a three year lease/purchase. This item was requested in current level, but removed to a betterment.

TOTAL METROPOLITAN AREA PLANNING DEPARTMENT

\$259,230

CITY'S SHARE (50% City-County Planning, 100% MAPD/Design)

\$135,230

HEALTH DEPARTMENT

Data Management System

\$153,689

Provides a data management system which would allow patient tracking, case follow-ups, more efficient utilization of personnel and resources, program evaluation and better data for billings and cost allocation.

Clerk II

\$ 20,606

Provides a position at the Evergreen health station which was formerly funded through the Indochinese Health Screening grant.

Community Health Nurse I

\$ 12,900

This betterment would allow the continuation of a full-time position which will otherwise be lost, and would require only one-half funding. The other half is already budgeted in the general Health budget as a match to one-half funding received from the Tuberculosis grant, where the position is currently authorized. The TB grant will be discontinued in 1987.

2 Public Health Sanitarian Is

\$ 36,608

Provides a position to inspect restaurants and other food service institutions. Currently, the ratio of inspectors to restaurants allows fewer than 1.5 inspections per restaurants per year.

Public Health Sanitarian I

\$ 73,216

Provides two positions to inspect premise conditions and follow up on citizen complaints. The number of citizens to field sanitarian in Wichita has increased from 38,000 to one in the late '70s, to 48,000 to one in 1986.

Groundwater/Surface Water Quality Program

\$ 46,417

Provides a program to detect, monitor and investigate contamination of groundwater and surface water. The betterment would authorize an additional Public Health Sanitarian II position and provide \$20,000 for contractual lab services.

CITY OF WICHITA 1987 ANNUAL BUDGET

Air Toxics Control Program \$ 56,608

Provides a program to monitor the five large facilities in Sedgwick County most likely to emit toxic compounds. The betterment would authorize an additional Air Quality Technician I. It would also require some equipment, supplies, contractual lab services and a vehicle.

Hazardous Waste Emergency Response Equipment \$ 2,500

Provides equipment necessary to the containment and/or removal of contamination from chemical mishaps.

Part-time Animal Control Officer I \$ 20,171

Provides two part-time positions to give additional weekend coverage for the public, and allows greater ability to maintain the cleanliness of the animal shelter facility.

TOTAL HEALTH DEPARTMENT (Including Animal Control) \$422,715

CITY'S SHARE (60% City/County, 100% Animal Control) \$261,697

HUMAN RESOURCES DEPARTMENT

Support of Basic Administrative Operations \$ 95,008

The Human Resources Department has requested \$95,008 to support the basic administrative operations of the department, consisting of \$67,844 in Contractual Services and \$27,164 in Commodities. Currently the department does not receive any General Fund monies. The General Fund monies would be used to seek additional direct client service funding (i.e., up to \$1,005,517 in private, federal, and state grants could be secured providing 174,369 services to 7,857 Wichita residents.) Thus, each \$1.00 of local General Fund monies would generate \$10.00 of nonlocal funding. A list of these services is as follows: Summer Food Service Program for Children (169,981), 8% Education and Coordination Grants (2,012), JTPA Title IV-C (62), and Petroleum Overcharge Funds (2,314).

TOTAL HUMAN RESOURCES DEPARTMENT \$ 95,008

PARK DEPARTMENT

Computer Link for Park Operations

Administrative Field Office \$ 9,817

Hardware (\$6,217) and software (\$3,600) will allow facility scheduling, maintenance cost and inventory control, work-order tracking, and word processing.

Building Maintenance Crew \$ 87,188

This request is for 1 Maintenance Mechanic, 1 Maintenance Worker, and 2 Laborer positions to complete the backlog of repairs and to implement a preventive maintenance schedule.

Major Roof Repairs \$300,000

This betterment provides major roof repairs by qualified contractors, in order to prevent further structural damage to facilities where leaks are occurring.

CITY OF WICHITA 1987 ANNUAL BUDGET

Athletic Field Maintenance Machines \$ 16,500
A replacement front-deck mower, plus trailer and top dresser, would be used to maintain and upgrade athletic fields rented to patrons.

TOTAL PARK DEPARTMENT \$413,505

ART MUSEUM

Reduce Security Risk \$ 50,488
Two additional Guards and one Building Security Manager will provide minimum added security of the building and contents, and specific supervision of security staff.

Project Public Image/Greater Efficiency \$ 23,818
This request provides one Secretary for increased public information coverage and dissemination of information. Also, this betterment would increase an existing part-time (50%) Art Museum Aide to full-time for greater coverage of the dock area.

TOTAL ART MUSEUM \$ 74,306

TOTAL CITY BETTERMENT COST \$3,708,437

DESCRIPTION OF FUNDS AND SUMMARY OF SIGNIFICANT BUDGETING/ACCOUNTING POLICIES

DESCRIPTION OF FUNDS

The accounts of the City are organized on the basis of funds and groups of accounts, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. The various funds are grouped by type in the financial statements. The types of funds maintained by the City are as follows:

GOVERNMENTAL FUNDS

General Fund. The General Fund is the principal fund of the City which accounts for all financial transactions not accounted for in other funds. The majority of current operating expenditures of the City other than proprietary fund activities are financed through revenues received by the General Fund.

Special Revenue Funds. These funds are used to account for revenues derived from specific taxes, governmental grants or other revenue sources which are designated to finance particular functions or activities of the City. The City maintains a separate Special Revenue Fund for each Federal or State grant program.

Debt Service Fund. The Bond and Interest Fund is used to account for the payment of principal and interest on the City's general obligation bonds which are recorded in the general long-term debt group of accounts. Revenues for this purpose include ad valorem property taxes, special assessment taxes, investment interest income and City hall parking lot revenues.

Capital Project Funds. The Capital Project Funds account for capital improvements (except for those financed by proprietary funds) which are financed from the City's general obligation bond issues, special assessments, certain Federal grants and other specific receipts.

PROPRIETARY FUNDS

Enterprise Funds. Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises--where the intent of the City is that the costs (expenses, including depreciation) of providing goods or services

to the general public on a continuing basis be financed or recovered primarily through user charges. The acquisition, maintenance and improvement of the physical plant facilities required to provide these goods and services are financed from existing cash resources, the issuance of bonds (revenue or general obligation), Federal grants and other City funds.

Internal Service Funds. Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City and to other governmental units, on a cost reimbursement basis.

FIDUCIARY FUNDS

Trust and Agency Funds. Trust and Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, other governmental units and other funds. These include Expendable and Pension Trust Funds and Agency Funds.

ACCOUNT GROUPS

General Fixed Assets Account Group. This group of accounts is established to account for all fixed assets of the City, other than those accounted for in the proprietary funds.

General Long-Term Debt Account Group. This group of accounts is established to account for all long-term debt of the City except that accounted for in the proprietary funds. Under the statutes of the State of Kansas, debt issued to finance special assessment projects constitutes a general obligation of the City. Therefore, this debt is recorded in the General Long-Term Debt Account Group and is serviced through the Debt Service Fund. The City does not issue special assessment bonds.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity. For financial reporting purposes the City includes financial information for the appointive boards and commissions that are controlled by or dependent on the City. Control or dependence is determined on the basis of oversight responsibility, budget adoption, taxing authority, funding and appointment of respective governing boards. The boards and commissions which are appointed by the elected City officials, accountable for fiscal matters related thereto and for which the City provides accounting services include the Art Museum, Wichita Airport Authority Board, Board of Park Commissioners, Library Board, Metropolitan Transit Authority and the Board of Housing Commissioners (Wichita Housing Authority). The financial activities of these boards and commissions are reflected in the special revenue, capital project, enterprise and expendable trust funds as appropriate.

Basis of Accounting. The accrual basis of accounting is used for all funds except the governmental fund types, Expendable Trust Funds and Agency Funds which use the modified accrual basis of accounting. Modifications in such method from the accrual basis are as follows:

- (1) Revenues are recognized when they become both measurable and available to finance expenditures of the current period. Revenues received prior to their normal time of receipt are recorded as deferred revenues.
- (2) Disbursements for the purchase of capital assets providing future benefits are considered expenditures and are accounted for in the General Fixed Assets Account Group. Appropriations for capital projects are carried forward until such time as the project is completed or terminated.
- (3) Interest on general long-term indebtedness is not accrued but is recorded as an expenditure on its due date.
- (4) Significant encumbrances at year-end are excluded from current year expenditures and reported as reservations of fund equity.

Budgetary Control. Applicable Kansas statutes require that annual budgets be legally adopted for all funds (including proprietary funds) unless exempted by a specific statute. Specific funds exempted from legally adopted budgets are all Federal and State Assistance Funds, all Capital Project Funds, Metropolitan Transit Authority Fund, Wichita Airport Authority Fund, Golf Course System Fund and all Trust and Agency Funds. Controls over spending in funds which are not subject to legal budgets are maintained by the use of internal spending limits established by management. For budgeting, revenues are recognized when they become both measurable and available to finance expenditures of the current period except for special assessments of the Bond and Interest Fund which are recognized on the cash basis.

Applicable Kansas statutes require the use of an encumbrance system as a management control technique to assist in controlling expenditures. Encumbrances of the budgeted governmental fund types, representing purchase orders, contracts and other commitments, are reported as a charge to the current year budget. For budget purposes, unencumbered cash balances are determined by deducting liabilities and encumbrances from cash and receivables susceptible to accrual.

The statutes provide for the following sequence and timetable in adoption of budgets:

- (1) Preparation of budget for the succeeding calendar year on or before August 1 of each year.

- (2) Publication of proposed budget on or before August 5 of each year.
- (3) A minimum of ten days notice of public hearing, published in local newspaper, on or before August 15 of each year.
- (4) Adoption of final budget on or before August 25 of each year.

Kansas statutes permit transferring budgeted amounts from one object or purpose to another within the same fund; however, such statutes prohibit creating expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. All unencumbered appropriations lapse at the end of the year, except for capital project funds which are carried forward until such time as the project is completed or terminated. Kansas statutes permit original budgets to be increased for previously unbudgeted increases in revenue other than ad valorem property taxes. The City must first publish a notice of hearing to amend the budget. Ten days after publication, a public hearing is held and the governing body may amend the budget at that time.

Additional information regarding funds and budgetary accounting policies may be found in the City of Wichita's Comprehensive Annual Financial Reports, prepared by the City Controller's Office.

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